HON'BLE SRI JUSTICE J. CHELAMESWAR
AND
HON'BLE SRI JUSTICE D.APPA RAO

WRIT PETITION No.12660 of 2006

Date: 17-07-2006

Between:

Supreme Recording Company Private Ltd.,
Rep.by its Managing Director
Murali Harwani.

…Petitioner.

And

The Commercial Tax Officer,
Sultan Bazar Circle,
Hyderabad and another.

… Respondents.

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O R D E R : (Per Hon'ble Sri Justice J. Chelameswar)

The writ petition is filed with the prayer as follows:-

> "For the aforesaid reasons, the petitioner herein prays that this Hon'ble High Court may be pleased to issue a writ or order or direction particularly one in the nature of Writ of Mandamus declaring the action of the 2nd respondent as illegal in passing the order dated 11-01-2006 passed in CCT's Ref.LIII(1)/256/06 and grant stay of collection of the disputed balance tax of Rs.2,41,606/- for the assessment year 1999-2000 (APGST) pending disposal of the appeal before the Sales Tax Appellate Tribunal or to pass such further or other orders as this Hon'ble High Court may deem fit and proper in the circumstances of the case."

The petitioner is a Private Limited Company engaged in the business of audio and video cassettes, C.D's etc., and is an assessee on the rolls of first respondent. For the Assessment Year 1999-2000, the assessment of the petitioner under A.P. General Sales Tax Act was completed by the first respondent, by his order dated 23-3-2004. Aggrieved by the said assessment orders of the first respondent, the petitioner carried the matter in appeal to the Appellate Deputy Commissioner concerned, who by order dated 13-2-2006 rejected the same. The petitioner, therefore, carried the matter in further appeal to the Hon'ble Sales Tax Appellate Tribunal, the second respondent

herein, and during the pendency of the appeal, the petitioner sought stay of collection of the tax pursuant to the assessment order of the first respondent, as confirmed by the Appellate Deputy Commissioner. The second respondent, by order dated 11-5-2006 also rejected the application of the petitioner. Hence the present writ petition.

Heard learned counsel for the petitioner and the learned Government Pleader for Commercial Taxes.

The liability of the petitioner is to the tune of Rs.8,24,443/-, which is the subject matter of appeal before the Hon'ble Tribunal. Of the said amount, admittedly, the petitioner paid an amount of Rs.5,82,837/-. The learned Government Pleader, on instructions from the respondents, does not dispute the said statement of the petitioner.

In the circumstances, we are of the opinion that the writ petition can be disposed of at the admission stage directing the respondents not to recover the balance amount of tax due from the petitioner for the assessment year 1999-2000 pending disposal of the appeal before the Tribunal.

The writ petition is accordingly disposed of.

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(J. CHELAMESWAR, J)

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(D.APPA RAO, J)

17-07-2006.
Msr.

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